

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2025-30/06/2025	Standalone 01/01/2024-30/06/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit for the period before taxation	1,827,269	2,092,881
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	1,986,442	2,009,233
Adjustments for increase (decrease) in employee benefit liabilities	5,208	7,479
Adjustments for provisions		2,993
Adjustments for finance costs	3,158,707	3,206,266
Adjustments for finance income	1,476,120	1,620,230
Total adjustments to reconcile profit (loss)	3,674,237	3,605,741
Cash flows from (used in) operations before changes in working capital	5,501,506	5,698,622
WORKING CAPITALCHANGES		
Adjustments for decrease (increase) in inventories	98,804	164,119
Adjustment for decrease (increase) in trade and other receivables	(3,271,294)	(3,755,185)
Adjustments for increase (decrease) in trade and other payables	2,936,579	3,653,590
Adjustments for decrease (increase) in other working capital items	180,457	(69,916)
Total adjustments to working capital changes	(55,454)	(7,392)
Net cash flows from (used in) operations	5,446,052	5,691,230
Net cash flows from (used in) operating activities	5,446,052	5,691,230
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Other inflows (outflows) of cash, classified as investing activities	2,609,715	2,994,622
Net cash flows from (used in) investing activities	2,609,715	2,994,622
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Repayments of borrowings	2,904,215	3,971,064
Payments of lease liabilities	77,091	76,518
Interest paid	2,939,046	4,139,614
Other inflows (outflows) of cash, classified as financing activities	72,610	401,754
Net cash flows from (used in) financing activities	(5,847,742)	(7,785,442)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,208,025	900,410
Net increase (decrease) in cash and cash equivalents	2,208,025	900,410
Cash and cash equivalents at beginning of period	3,344,046	4,378,167
Cash and cash equivalents at end of period	5,552,071	5,278,577

Statement of cash flows, indirect method	English 01/04/2025-30/06/2025
OTHER CASH FLOW INFORMATION	
DISCLOSURE OF CASH FLOW STATEMENT	
Material Non-cash transactions	Ref #1

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Cash and cash equivalents as above	30-Jun-2025	30-Jun-2024
Add: restricted cash	5,547,664	5,272,793
Cash and cash equivalents - 30 JUNE	5,547,664	311,930
		5,584,723

INTERIM CONDENSED FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS ON 17 Jul 2025